

**MIAMI-DADE COUNTY, FLORIDA**

**DEBT SERVICE FUNDS  
SUPPLEMENTAL COMBINING BALANCE SHEET**

**SEPTEMBER 30, 2000**

(with comparative totals for September 30, 1999)  
(in thousands)

	General Obligations	Special Obligations			Loan Agreements	Total		
		Guaranteed Entitlement	Other	September 30,				
				2000		1999		
<b>Assets:</b>								
Cash and cash equivalents	\$ 7,157	\$ 2,720	\$ 17,733	\$ 2	\$ 27,612	\$ 22,975		
Investments	16,254	6,177	40,272	5	62,708	61,150		
Accounts receivable, net	369		6,868		7,237	6,919		
Delinquent taxes receivable	3,567				3,567	2,765		
Allowance for uncollected delinquent taxes	(3,567)				(3,567)	(2,765)		
Total assets	<u>\$ 23,780</u>	<u>\$ 8,897</u>	<u>\$ 64,873</u>	<u>\$ 7</u>	<u>\$ 97,557</u>	<u>\$ 91,044</u>		
<b>Fund Equity:</b>								
Reserve for bond service	\$ 23,105	\$ 8,897	\$ 64,873	\$ 7	\$ 96,882	\$ 90,369		
Reserve for bond reserve	675				675	675		
Total fund equity	<u>\$ 23,780</u>	<u>\$ 8,897</u>	<u>\$ 64,873</u>	<u>\$ 7</u>	<u>\$ 97,557</u>	<u>\$ 91,044</u>		

**DEBT SERVICE FUNDS  
SUPPLEMENTAL COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND EQUITY**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**

(with comparative totals for September 30, 1999)  
(in thousands)

	General Obligations	Special Obligations		Loan Agreements	Total	
		Guaranteed Entitlement	Other		September 30,	
					2000	1999
Revenues:						
Taxes	\$ 71,808		\$ 5,369		\$ 77,177	\$ 73,326
Intergovernmental revenue		\$ 14,031	18,506		32,537	35,594
Investment income	1,594	561	2,056		4,211	3,393
Other	68		4		72	1,372
Total revenues	73,470	14,592	25,935		113,997	113,685
Expenditures:						
Principal retirement	39,725	14,720	42,983		97,428	93,017
Interest	24,955		32,758	\$ 268	57,981	55,818
Other	25	41	665		731	779
Total expenditures	64,705	14,761	76,406	268	156,140	149,614
Excess (deficiency) of revenues over (under) expenditures	8,765	(169)	(50,471)	(268)	(42,143)	(35,929)
Other financing sources (uses):						
Proceeds from bond refundings						39,901
Payments to bond escrow agents						(39,718)
Operating transfers in			50,244	275	50,519	52,292
Operating transfers out			(1,863)		(1,863)	(5,207)
Total other financing sources			48,381	275	48,656	47,268
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	8,765	(169)	(2,090)	7	6,513	11,339
Fund equity at beginning of year	15,015	9,066	66,963		91,044	79,705
Fund equity at end of year	\$ 23,780	\$ 8,897	\$ 64,873	\$ 7	\$ 97,557	\$ 91,044

**MIAMI-DADE COUNTY, FLORIDA**

**DEBT SERVICE FUNDS  
SUPPLEMENTAL COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND EQUITY - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000  
(in thousands)**

	General Obligations			Special Obligations Guaranteed Entitlement		
	Budget	Actual	Variance	Budget	Actual	Variance
			Favorable (Unfavorable)			Favorable (Unfavorable)
Revenues:						
Taxes	\$ 71,474	\$ 71,808	\$ 334			
Intergovernmental revenue				\$ 13,931	\$ 14,031	\$ 100
Investment income	734	1,594	860		561	561
Other		68	68			
Total revenues	72,208	73,470	1,262	13,931	14,592	661
Expenditures:						
Principal retirement	39,740	39,725	15	14,720	14,720	
Interest	24,956	24,955	1			
Other	55	25	30	57	41	16
Total expenditures	64,751	64,705	46	14,777	14,761	16
Excess (deficiency) of revenues over (under) expenditures	7,457	8,765	1,308	(846)	(169)	677
Other financing sources (uses):						
Proceeds from bond refundings						
Payments to bond escrow agents						
Operating transfers in						
Operating transfers out						
Reserve for future expenditures	(10,457)		10,457	(8,584)		8,584
Total other financing sources (uses)	(10,457)		10,457	(8,584)		8,584
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	(3,000)	8,765	11,765	(9,430)	(169)	9,261
Fund equity at beginning of the year	3,000	15,015	12,015	9,430	9,066	(364)
Fund equity at end of the year	\$ 23,780	\$ 23,780		\$ 8,897	\$ 8,897	

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**MIAMI-DADE COUNTY, FLORIDA**

Special Obligations Fire and Rescue District			Special Obligations Sports Franchise Bonds			Special Obligations Bond Service		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 3,811	\$ 3,819	\$ 8				\$ 1,000	\$ 1,550	\$ 550
40	75	35	\$ 10	\$ 216	\$ 206	44	384	340
				4	4			
3,851	3,894	43	10	220	210	1,044	1,934	890
2,265	2,265		510	510		7,290	7,290	
1,706	1,706		4,173	4,172	1	10,206	10,206	
16	12	4	22	15	7	54	47	7
3,987	3,983	4	4,705	4,697	8	17,550	17,543	7
(136)	(89)	47	(4,695)	(4,477)	218	(16,506)	(15,609)	897
			5,499	5,853	354	18,272	17,956	(316)
(664)		664	(11,721)		11,721	(61,271)		61,271
(664)		664	(6,222)	5,853	12,075	(42,999)	17,956	60,955
(800)	(89)	711	(10,917)	1,376	12,293	(59,505)	2,347	61,852
800	844	44	10,917	4,572	(6,345)	59,505	13,725	(45,780)
\$ 755	\$ 755		\$ 5,948	\$ 5,948		\$ 16,072	\$ 16,072	

MIAMI-DADE COUNTY, FLORIDA

**DEBT SERVICE FUNDS**  
**SUPPLEMENTAL COMBINING STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND EQUITY - BUDGET AND ACTUAL**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000**  
(in thousands)

	Special Obligations Country Club of Miami			Special Obligations Refunding Bonds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes						
Intergovernmental revenue						
Investment income					\$ 527	\$ 527
Other						
Total revenues					527	527
Expenditures:						
Principal retirement	\$ 388	\$ 388		\$ 10,480	10,480	
Interest	46	46		6,450	6,450	
Other				60	43	17
Total expenditures	434	434		16,990	16,973	17
Excess (deficiency) of revenues over (under) expenditures	(434)	(434)		(16,990)	(16,446)	544
Other financing sources (uses):						
Proceeds from bond refundings						
Payments to bond escrow agents						
Operating transfers in	434	434		15,070	15,070	
Operating transfers out						
Reserve for future expenditures				(23,705)		23,705
Total other financing sources (uses)	434	434		(8,635)	15,070	23,705
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)				(25,625)	(1,376)	24,249
Fund equity at beginning of the year				25,625	14,929	(10,696)
Fund equity at end of the year				\$ 13,553	\$ 13,553	

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**MIAMI-DADE COUNTY, FLORIDA**

Special Obligations Sales Tax Bonds			Special Obligations Courthouse Center			Special Obligations Stormwater Utility		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$ 11,934	\$ 11,934							
	348	\$ 348		\$ 218	\$ 218		\$ 64	\$ 64
11,934	12,282	348		218	218		64	64
9,895	9,895		\$ 1,455	1,455		\$ 690	690	
2,048	2,048		2,258	2,258		2,210	2,210	
59	31	28	24	11	13	12	8	4
12,002	11,974	28	3,737	3,724	13	2,912	2,908	4
(68)	308	376	(3,737)	(3,506)	231	(2,912)	(2,844)	68
			3,500	4,152	652	2,586	2,349	(237)
			(1,310)	(1,310)				
(23,218)		23,218	(7,005)		7,005	(3,839)		3,839
(23,218)		23,218	(4,815)	2,842	7,657	(1,253)	2,349	3,602
(23,286)	308	23,594	(8,552)	(664)	7,888	(4,165)	(495)	3,670
23,286	11,526	(11,760)	8,552	4,974	(3,578)	4,165	1,513	(2,652)
\$ 11,834	\$ 11,834		\$ 4,310	\$ 4,310		\$ 1,018	\$ 1,018	

**MIAMI-DADE COUNTY, FLORIDA**

**DEBT SERVICE FUNDS  
SUPPLEMENTAL COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND EQUITY - BUDGET AND ACTUAL  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2000  
(in thousands)**

	Special Obligations			Loan Agreements		
	Capital Acquisition Program		Variance Favorable (Unfavorable)			Variance Favorable (Unfavorable)
	Budget	Actual		Budget	Actual	
Revenues:						
Taxes						
Intergovernmental revenue						
Investment income		\$ 224	\$ 224			
Other						
Total revenues		224	224			
Expenditures:						
Principal retirement	\$ 6,655	6,655				
Interest	511	368	143	\$ 278	\$ 268	\$ 10
Other	498	498				
Total expenditures	7,664	7,521	143	278	268	10
Excess (deficiency) of revenues over (under) expenditures	(7,664)	(7,297)	367	(278)	(268)	10
Other financing sources (uses):						
Proceeds from bond refundings						
Payments to bond escrow agents						
Operating transfers in	4,430	4,430		278	275	(3)
Operating transfers out	(553)	(553)				
Reserve for future expenditures	(4,155)		4,155			
Total other financing sources (uses)	(278)	3,877	4,155	278	275	(3)
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)	(7,942)	(3,420)	4,522		7	7
Fund equity at beginning of the year	7,942	7,963	21			
Fund equity at end of the year	\$ 4,543	\$ 4,543		\$ 7	\$ 7	

(Continued)

**MIAMI-DADE COUNTY, FLORIDA**

	<b>Housing Agency</b>			<b>Total Debt Service</b>		
	<b>Public Housing Division</b>		<b>Variance Favorable (Unfavorable)</b>			<b>Variance Favorable (Unfavorable)</b>
	<b>Budget</b>	<b>Actual</b>		<b>Budget</b>	<b>Actual</b>	
Revenues:						
Taxes				\$ 76,285	\$ 77,177	\$ 892
Intergovernmental revenue	\$ 6,653	\$ 6,572	\$ (81)	32,518	32,537	19
Investment income				828	4,211	3,383
Other					72	72
Total revenues	6,653	6,572	(81)	109,631	113,997	4,366
Expenditures:						
Principal retirement	3,355	3,355		97,443	97,428	15
Interest	3,298	3,294	4	58,140	57,981	159
Other				857	731	126
Total expenditures	6,653	6,649	4	156,440	156,140	300
Excess (deficiency) of revenues over (under) expenditures		(77)	(77)	(46,809)	(42,143)	4,666
Other financing sources (uses):						
Proceeds from bond refundings						
Payments to bond escrow agents						
Operating transfers in				50,069	50,519	450
Operating transfers out				(1,863)	(1,863)	
Reserve for future expenditures				(154,619)		154,619
Total other financing sources (uses)				(106,413)	48,656	155,069
Excess (deficiency) of revenues over (under) expenditures and other financing sources (uses)		(77)	(77)	(153,222)	6,513	159,735
Fund equity at beginning of the year		6,917	6,917	153,222	91,044	(62,178)
Fund equity at end of the year	\$ 6,840	\$ 6,840		\$ 97,557	\$ 97,557	

(Concluded)